

ROSENTHAL, MONHAIT & GODDESS, P. A.

ATTORNEYS AT LAW

SUITE 1401, 919 MARKET STREET

P. O. BOX 1070

WILMINGTON, DELAWARE 19899-1070

JOSEPH A. ROSENTHAL
NORMAN M. MONHAIT
JEFFREY S. GODDESS
CARMELLA P. KEENER
EDWARD B. ROSENTHAL
JESSICA ZELDIN

TELEPHONE (302) 656-4433
FACSIMILE (302) 658-7567

April 11, 2006

VIA ELECTRONIC FILING and HAND DELIVERY

The Honorable Joseph J. Farnan, Jr.
United States District Court
844 North King Street
Lock Box 27
Wilmington, Delaware 19801

**Re: In Re: Kaiser Aluminum Corp., et al.
Debtors; Bankruptcy Case No. 02-10429 (JKF)**

**In Re: Kaiser Aluminum Corp., et al.
Debtors; Misc. Case No. 06-041-JJF**

Dear Judge Farnan:

We represent various CNA Service Mark Companies ("CNA") that are among the Appellants in the above referenced bankruptcy appeals and requests for *de novo* review. We write on behalf of CNA and at the request of certain other insurance companies who are also Appellants.

Thank you for Your Honor's Memorandum Order dated April 3, 2006 [Docket No. 11] providing for an expedited briefing schedule and hearing date. Your Honor's Memorandum Order directs that "Opening Memoranda shall be due ten (10) days from the date of this Order," among other things. Also on April 3, 2006, we received electronic notice of another docket entry titled "Set Deadlines/Hearings," which provides that "Appellant Brief due by 4/17/2006."

Because the Memorandum Order did not specify business days or calendar days, some of the appellants are unsure of Your Honor's expectations. In particular, Federal Rule of Civil Procedure 6 would normally exclude weekends and holidays from the calculation of the due date, such that the Appellants' opening memoranda would indeed be due on Monday, April 17, 2006, as indicated by the docket in this case. Federal Rule of Bankruptcy Procedure 9006, however, includes weekends and holidays for any time period longer than seven (7) days. If Bankruptcy Rule 9006 were applied to the computation of days in the Memorandum Order,

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Appellants' opening memoranda would be due this Thursday, April 13, 2006. Of course, in either event, the terms of any Order entered by the Court control.

Appellants wish merely to assure that we meet Your Honor's expectations so that briefing and argument can proceed expeditiously on the schedule contemplated by the Court. Accordingly, we write to indicate that the Appellants intend to file their Opening Memoranda on April 17 in accordance with the Memorandum Order and the deadline reflected on the Court's docket. If we are mistaken about Your Honor's expectations, please do not hesitate to let us know, and we will abide by the Court's instructions.

We thank Your Honor for your time and consideration.

Respectfully,

/s/ Carmella P. Keener
Carmella P. Keener (DSBA No. 2810)
ROSENTHAL, MONHAIT & GODDESS, P.A.
919 N. Market Street, Suite 1401
P.O. Box 1070
Wilmington, DE 19899-1070
(302) 656-4433
ckeener@rmgglaw.com
*Delaware Counsel for
CNA Service Mark Companies*

CPK/jls

cc: All Counsel of Record via CM/ECF